



TAX EXEMPTION NOTICE

New Mexico Identification Number: CRS 01-508267-00 9

Federal Identification Number: 85-6000406

Gross Receipts Tax Exemption

NEW MEXICO HIGHLANDS UNIVERSITY ("NMHU") is an agency of the State of New Mexico. In accordance with State statute §7-9-54 N.M.S.A. 1978, sales of tangible personal property to NMHU are specifically exempted from the Gross Receipts Tax ("GRT").

This certification is consistent with §7-9-5 and §7-9-43(B.) N.M.S.A. 1978, and issued in place of a 'Non-Taxable Transaction Certificate.' This letter may be retained by the seller as evidence that sales of tangible personal property to NMHU are deductible from the seller's gross receipts. A seller may also document a deductible sale to a government agency through the retention of a purchase order, a copy of the payment check or other documentation that supports the sale.

This exemption does not apply to the purchase of services, lease of property or in certain circumstances, items purchased for a construction project for which a GRT amount is identified on the NMHU purchase order.

Payment of invoices which contains a GRT charge contrary to §7-9-54(A.) N.M.S.A. 1978 will be paid after deduction of any GRT amount charged.

Certifications

Under penalties of perjury, I certify that the New Mexico Identification Number and Federal Identification Number shown on this document are the correct identification numbers issued to NMHU.

Under penalties of perjury, I certify that NMHU is an agency of the State of New Mexico, and is exempt from backup withholding.

Jennifer R. Madrid

NMHU Interim Director of Purchasing